

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL MEMORANDUM**

**HB 3608 – SB 3685**

May 5, 2010

**SUMMARY OF AMENDMENT (015916):** Rewrites Section 2 to increase the limit on electronic appeals before the State Board of Equalization from \$1 to \$2.

**FISCAL IMPACT OF ORIGINAL BILL:**

Increase State Revenue - \$39,500/FY10-11  
\$28,800/FY11-12 and Subsequent Years

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:**

**Unchanged from the original fiscal note.**

Assumption applied to amendment:

- According to the Comptroller's State Board of Equalization, electronic appeals are filed on disks. Very few of these appeals are heard. There is no estimated increase in state revenue from increasing this fee because the amount of the fee is low and very few appeals are heard.

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White".

James W. White, Executive Director

/kmc